



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Washington, D.C. 20226

Number: 83-1

Date: January 17, 1983

TIME FOR FILING EXCISE TAX RETURNS

MANUFACTURERS OF TOBACCO PRODUCTS AND MANUFACTURERS OF
CIGARETTE PAPERS AND TUBES

PURPOSE: The purpose of this Industry Circular is to advise you of changes in the required filing dates for tax returns covering tobacco products and cigarette papers and tubes.

BACKGROUND AND REQUIRED ACTION: Congress recently enacted legislation which extends the time for paying taxes on tobacco products and cigarette papers and tubes removed under bond for deferred payment of tax after December 31, 1982. As amended, section 5703(b) of the Internal Revenue Code of 1954 (relating to method of payment of tax) provides that the last day for filing a return and paying any tax due for each return period shall be the last day of the first succeeding return period plus ten days.

Regulations under 27 CFR Parts 270, Manufacture of Cigars and Cigarettes; Part 275, Importation of Cigars, Cigarettes, and Cigarette Papers and Tubes; Part 285, Manufacture of Cigarette Papers and Tubes, will be amended to reflect this change.

NEW FILING DATES FOR MANUFACTURERS OF TOBACCO PRODUCTS: Effective with the tax return covering removals from January 1, through January 15, 1983, manufacturers of tobacco products are required to file returns and pay the tax no later than 10 days after the close of the next return period. Therefore, the return for the January 1-15 period will be due on February 10, the return for the January 16-31 period will be due on February 25, etc.

NEW FILING DATES FOR MANUFACTURERS OF CIGARETTE PAPERS AND TUBES: Effective with the tax return covering removals for the month of January 1983, manufacturers of cigarette papers and tubes are required to file returns and pay the tax no later than the 10th day of the second month following the month covered by the return. Consequently, the return covering removals

- 2 -

in January 1983, will be due on March 10, 1983, the return for February will be due April 11 (April 10 being a Sunday), etc.

INQUIRIES: Inquiries concerning this circular should be addressed to your Regional Regulatory Administrator.

Stephen E. Higgins
Acting Director